Content

Title：	The Act Governing Local Tax Regulations Ch
Date：	2025.01.03
Legislative：	1.Promulgated by Presidential Order No. 09100239010 on December 11, 2002. 2.Amended and promulgated article 4 by Presidential Order No. 11300126201 on January 3, 2025.
Content：	Article 1 The levy of local taxes by the governments of special municipality, county (city) governments, and township (town, city) offices shall be governed by the provisions of this Act. Where this Act does not provide, the levy shall be in accordance with the Tax Collection Act and other relevant laws. Article 2 The term "local taxes" as used in this Act refers to the following taxes: 1. Taxes and temporary taxes of special municipalities and counties (cities) as defined by the Act Governing the Allocation of Government Revenues and Expenditures. 2. Special taxes, temporary taxes, and surtaxes of special municipalities and counties (cities) as defined by the Local Government Act. 3. Temporary taxes of townships (towns, cities) as defined by the Local Government Act. Article 3 The governments of special municipality, county (city) governments, and township (town, city) offices may, based on the needs of autonomous finance and in accordance with the provisions of the preceding article, levy special taxes, temporary taxes, or surtaxes. However, they may not levy taxes on the following: 1. Transactions outside their jurisdiction. 2. Natural resources or mineral products that are transported outside their jurisdiction. 3. Public utilities whose operations extend beyond their jurisdiction. 4. Matters that would harm overall national interests or the public interests of other localities. The levy period for special taxes and surtaxes shall be a maximum of four years, and for temporary taxes, a maximum of two years. If continued levying is necessary after the expiration of the period, it must be reprocessed in accordance with the provisions of this Act. Special taxes shall not be levied on goods already subject to commodity tax or tobacco and alcohol tax. Temporary taxes must specify the purpose for which the tax is levied and designate the use of the collected temporary tax, and a special account must be established for this purpose. Article 4 To manage autonomous matters and ensure sufficient financial resources, the

governments of special municipality and county (city) governments, excluding stamp tax and land value increment tax, may increase the upper limit of the originally prescribed tax rates (amounts) of local taxes set by the central government by up to thirty percent and set the collection rates (amounts) accordingly. However, for originally prescribed progressive tax rates, the tax rates at all brackets must be increased simultaneously, and the number of brackets cannot be changed.
After the implementation of the adjustment of the tax rates (amounts) mentioned in the preceding paragraph, the rates (amounts) cannot be increased again within two years, except for adjustments following changes in the upper limit of the tax rates (amounts) originally prescribed by the central government.
Paragraph 1 shall not apply to the special taxes, provisional taxes, or added taxes imposed pursuant to Article 2 by governments of special municipality, county (city) governments, and township (town, city) offices specified in Article 3.

Article 5
To manage autonomous matters and ensure sufficient financial resources, the governments of special municipality and county (city) governments, excluding customs duty, commodity tax, and value-added business tax, may impose surtaxes on existing national taxes. However, the surtax rate must not exceed thirty percent of the originally prescribed tax rate.
If the tax base of the surcharged national tax coincides with the tax base of a special tax or temporary tax, no additional surtax may be imposed.
Except for adjustments made to align with increases or decreases in the central government's tax rates, the surtax rate may not be increased within two years after its implementation.

Article 6
When the governments of special municipality, county (city) governments, and township (town, city) offices levy local taxes, a local tax autonomy regulation should be drafted. This regulation must undergo the three-reading legislative process and be passed by the special municipality council, county (city) council, or township (town, city) assembly, respectively, before being promulgated and implemented.
Before the local tax autonomy regulation is promulgated, it must be submitted to the respective autonomy supervision agencies, the Ministry of Finance (hereinafter referred to as the MOF), and the Directorate-General of Budget, Accounting and Statistics of the Executive Yuan for record.

Article 7
The priority of claims for various taxes is determined as follows:
1. Local taxes take precedence over national taxes.
2. Township (town, city) taxes take precedence over county (city) taxes.

Article 8
Taxes surcharged in accordance with Article 5 shall be collected simultaneously by the collection agency of the tax to which the surcharge is applied.

The matters concerning the collection mentioned in the preceding paragraph shall be agreed upon through consultation between the commissioning agency and the commissioned agency. The collection fees shall be determined separately by the MOF.

Article 9
When the administrative regions of special municipalities, counties (cities), or townships (towns, cities) are adjusted, the levying of local taxes shall, from the date of adjustment, be conducted in accordance with the relevant regulations of the municipalities, counties (cities), or townships (towns, cities) to which the adjusted administrative regions belong.

Article 10
This Act shall come into effect on the date of promulgation.

Data Source：Ministry of Finance, R.O.C. Laws and Regulations Retrieving System